

House Amendment 1090

PAG LIN

1 1 Amend House File 555 as follows:
1 2 #1. Page 1, line 11, by striking the words <and
1 3 section> and inserting the following: <section>.
1 4 #2. Page 1, line 11, by striking the word < and
1 5 and inserting the following: <i and section 453A.43,
1 6 subsections 3 and 4, and>.
1 7 #3. Page 2, line 30, by striking the word <and>.
1 8 #4. Page 2, line 31, by striking the word <
1 9 which> and inserting the following: <i and section
1 10 453A.43, subsections 3 and 4, which>.
1 11 #5. Page 3, by inserting after line 17 the
1 12 following:
1 13 <Sec. _____. Section 453A.42, Code 2007, is amended
1 14 by adding the following new subsection:
1 15 NEW SUBSECTION. 11A. "Snuff" means any finely
1 16 cut, ground, or powdered tobacco that is not intended
1 17 to be smoked.
1 18 Sec. _____. Section 453A.42, subsection 14, Code
1 19 2007, is amended to read as follows:
1 20 14. "Tobacco products" means cigars; little cigars
1 21 as defined herein; cheroots; stogies; periques;
1 22 granulated, plug cut, crimp cut, ready rubbed, and
1 23 other smoking tobacco; snuff; ~~snuff flour~~ cavendish;
1 24 plug and twist tobacco; fine-cut and other chewing
1 25 tobaccos; shorts; refuse scraps, clippings, cuttings
1 26 and sweepings of tobacco, and other kinds and forms of
1 27 tobacco, prepared in such manner as to be suitable for
1 28 chewing or smoking in a pipe or otherwise, or both for
1 29 chewing and smoking; but shall not include cigarettes
1 30 as defined in section 453A.1, subsection 3.>
1 31 #6. Page 3, by striking lines 18 and 19, and
1 32 inserting the following:
1 33 <Sec. _____. Section 453A.43, Code 2007, is amended
1 34 to read as follows:
1 35 453A.43 TAX ON TOBACCO PRODUCTS.>
1 36 #7. Page 3, line 24, by inserting after the word
1 37 <cigars> the following: <and snuff>.
1 38 #8. Page 3, line 30, by inserting after the word
1 39 <cigars> the following: <and snuff>.
1 40 #9. Page 3, line 34, by inserting after the word
1 41 "chapter." the following: <Snuff shall be subject to
1 42 the tax as provided in subsections 3 and 4.>
1 43 #10. Page 4, line 1, by inserting after the word
1 44 <cigars> the following: <and snuff>.
1 45 #11. Page 4, line 4, by striking the word
1 46 <without> and inserting the following: <without
1 47 outside>.
1 48 #12. Page 4, line 23, by striking the figure <25>
1 49 and inserting the following: <25 twenty=five>.
1 50 #13. Page 4, by striking line 24 and inserting the
2 1 following:
2 2 <b. ~~Less than 10 oz. snuff or snuff powder.~~
2 3 #14. Page 4, by striking line 25, and inserting
2 4 the following:
2 5 <c. (2) Less than ~~1 lb.~~ one pound smoking or
2 6 chewing tobacco or>.
2 7 #15. Page 4, by inserting after line 27, the
2 8 following:
2 9 <3. A tax is imposed upon all snuff in this state
2 10 and upon any person engaged in business as a
2 11 distributor of snuff at the rate of one dollar and
2 12 thirteen cents per ounce, with a proportionate tax at
2 13 the same rate on all fractional parts of an ounce of
2 14 snuff. The tax shall be computed based on the net
2 15 weight listed by the manufacturer. The tax on snuff
2 16 shall be imposed at the time the distributor does any
2 17 of the following:
2 18 a. Brings or causes to be brought into this state
2 19 from outside the state, snuff for sale.
2 20 b. Makes, manufactures, or fabricates snuff in
2 21 this state for sale in this state.
2 22 c. Ships or transports snuff to retailers in this
2 23 state, to be sold by those retailers.
2 24 4. A tax is imposed upon the use or storage by

2 25 consumers of snuff in this state, and upon the
2 26 consumers, at the rate of one dollar and thirteen
2 27 cents per ounce with a proportionate tax at the same
2 28 rate on all fractional parts of an ounce of snuff.
2 29 The tax shall be computed based on the net weight as
2 30 listed by the manufacturer.
2 31 The tax imposed by this subsection shall not apply
2 32 if the tax imposed by subsection 3 on snuff has been
2 33 paid.
2 34 The tax shall not apply to the use or storage of
2 35 snuff in quantities of less than ten ounces.>
2 36 #16. Page 4, by striking lines 28 through 31 and
2 37 inserting the following:
2 38 <3- 5. Any tobacco product with respect to which
2 39 a tax has once been imposed under this division shall
2 40 not again be subject to tax under ~~said~~ this division,
2 41 except as provided in section 453A.40.
2 42 ~~4- 6.~~ The tax imposed by this section shall not
2 43 apply with respect to any tobacco product which under
2 44 the Constitution and laws of the United States may not
2 45 be made the subject of taxation by this state.
2 46 ~~5- 7.~~ The tax imposed by this section shall be in
2 47 addition to all other occupation or privilege taxes or
2 48 license fees now or hereafter imposed by any city or
2 49 county.
2 50 ~~6- 8.~~ All excise taxes collected under this
3 1 chapter by a distributor or any individual are deemed
3 2 to be held in trust for the state of Iowa.>
3 3 #17. By renumbering as necessary.
3 4
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3 6
3 7 VAN FOSSEN of Scott
3 8 HF 555.706 82
3 9 pf/gg/7325